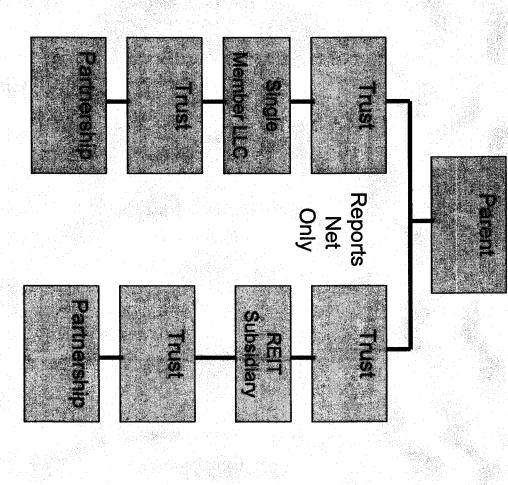
SERVICE TRANSME COMMENT NO. 6 DATE 3-26-07 DATE NO. 58-120

Tiering and Netting Method of Concealing Tax Abuses



Within one or more of these structures a transaction that improperly reduces taxable income will occur.